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Gustavo Siller, Jr., Reg. # 32,305

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Our Case No. 9281-4593
Client Reference No. N US03506

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato)
Serial No. 10/630,398)
Filing Date: July 30, 2003)
For: A MANUFACTURING METHOD FOR A)
THIN FILM MAGNETIC HEAD)

)
Examiner: Paul D. Kim
Group Art Unit No. 3729

RESPONSE TO OFFICE ACTION

Commissioner for Patents
Alexandria, VA 22313

Dear Sir:

In response to the Office Action dated March 1, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on Page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 5 of this paper.